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11			
12	IN THE UNITED STATES DISTRICT COURT FOR THE		
13	DISTRICT OF NEV	ADA	
14	JOSEPH G. O'BRIEN,)	
15	Plaintiff,)) 2:07-cv-00986-GMN-GWF	
16	v.		
17	UNITED STATES OF AMERICA,		
18	Defendant.		
19	I DITTED GT A TERE OF A A GENERAL		
20	UNITED STATES OF AMERICA Counterclaim Plaintiff,	STIPULATION FOR ENTRY OF JUDGMENT	
21	v.	}	
22	JOSEPH G. O'BRIEN, MICHAEL V. VILLAMOR,		
23	DAN K. SHAW, and JAMES R. VANWOERKOM,		
24	Counterclaim Defendants.		
25			
26	The United States of America and Joseph G. O'Brien,	, by and through undersigned counsel, hereby	
27	consent and stipulate as follows:		
28	///		
20			

Joseph G. O'Brien agrees to the entry of judgment in favor of the United States on its claim 1 1. 2 to reduce to judgment trust fund recovery penalty assessments arising from the nonpayment 3 of income and FICA taxes withheld from wages paid to employees of VSS Enterprises, LLC, for the third and fourth quarters of 2002 and the first and second quarters of 2003 in 4 the amount of \$3,645,093.31, plus interest thereon from the date of entry of judgment as 5 provided by 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6621 and 6622. 6 7 2. Each party shall bear its own costs and fees. The United States and Joseph G. O'Brien respectfully request that the Court enter the Proposed 8 9 Judgment filed herewith. 10 11 Dated this 2th day of July 12

Respectfully submitted,

DANIEL G. BOGDEN United States Attorney

HENRY M. DARMSTADTER NATHANIEL B. PARKER Trial Attorneys, Tax Division U.S. Department of Justice

P.O. Box 683

Ben Franklin Station Washington, D.C. 20044-0683 Attorneys for the United States

THOMAS CROWE

7381 West Charleston Boulevard Suite 110, Las Vegas, Nevada 89117 Attorney for Joseph G. O'Brien

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11			
12	IN THE UNITED STATES DISTRICT COURT FOR THE		
13	DISTRICT OF NEVADA		
14	JOSEPH G. O'BRIEN,)	
15	Plaintiff,	2:07-cv-00986-GMN-GWF	
16	v.		
17	UNITED STATES OF AMERICA,)	
18	Defendant.		
19	I INITED STATES OF AMERICA)) 	
20	UNITED STATES OF AMERICA Counterclaim Plaintiff,) JUDGMENT	
21	v.))	
22	JOSEPH G. O'BRIEN, MICHAEL V. VILLAMOR,)	
23	DAN K. SHAW, and JAMES R. VANWOERKOM,	}	
24	Counterclaim Defendants.		
25			
26	Before the Court is a Joint Stipulation for Entry of Judgment in favor of the United States and		
27	against Joseph G. O'Brien. Upon review of the Stipulation a	nd the record in this case, this Court	

GRANTS judgment in favor of the United States and against Joseph G. O'Brien on its claim to reduce to judgment trust fund recovery penalty assessments arising from the nonpayment of income and FICA taxes withheld from wages paid to employees of VSS Enterprises, LLC, for the third and fourth quarters of 2002 and the first and second quarters of 2003 in the amount of \$3,645,093.31, plus interest thereon from the date of entry of this judgment as provided by 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6621 and 6622.

Each party shall bear its own costs and fees.

IT IS SO ORDERED this 26th day of July, 2010.

Gloria M. Navarro
United States District Judge

Presented by:

DANIEL G. BOGDEN United States Attorney

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